UNITED STATES BANKRUPTCY APPELLATE PANEL FOR THE EIGHTH CIRCUIT

No. 04-6063NI

In Re: Gilbertson Restaurants, *
LLC; Beaton, Inc.; KC Beaton *
Holding Company, LLC; Beaton
Holding Company, LC *

FILED US BANKRUPTCY COURT MORTHERN DISTRICT OF IOWA

NOV 0 3 2004

SEAN F. MCAVOY, CLERK

Debtors

FL Receivables Trust, 2002-A

ables Trust, 2002-A

Plaintiff - Appellant

* Appeal from the United States
* Bankruptcy Court for the
* Northern District of lowa

Gilbertson Restaurants, LLC; *
Beaton, Inc.; KC Beaton Holding *
Company, LLC; *

Defendants

Burger King Corporation

Defendant - Appellee

JUDGMENT

Upon review by the court, it is hereby determined that the appeal filed October 22, 2004 is an interlocutory appeal. Appellant has not sought leave to take an interlocutory appeal, and the court is not inclined to grant such leave. Accordingly, the appeal is dismissed.

November 2, 2004

Order Entered at the Direction of the Court:

Clerk, U.S. Bankruptcy Appellate Panel, Eighth Circuit

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Debtors

FL Receivables Trust, 2002-A

Plaintiff - Appellant

VS.

Gilbertson Restaurants, LLC; Beaton, Inc.; KC Beaton Holding Company, LLC;

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Appeal from the United States

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JUDGMENT

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November 2, 2004

A true copy.

ATTEST:

Clerk, U.S. Bankruptcy Appellate Panel, Eighth Circuit

Michael E. Gans